

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.,¹) Case No. 01-1139 (JKF)
) Jointly Administered
) Debtors.)

Objection Deadline: December 26, 2006 at 4:00 p.m.
Hearing Date: TBD only if necessary

**FEE DETAIL FOR STEPTOE & JOHNSON LLP'S MONTHLY FEE APPLICATION
FOR THE PERIOD FROM SEPTEMBER 1, 2006 THROUGH SEPTEMBER 30, 2006**

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

EXHIBIT A

Professional services rendered through: September 30, 2006

09/11/06	S.B. Teplinsky	Draft outline for response to National Office memorandum re Lonely Parent Rule.	4.00
09/12/06	S.B. Teplinsky	Draft outline for response to National Office memorandum re Lonely Parent Rule.	6.00
09/13/06	S.B. Teplinsky	Draft outline response to National Office memorandum re Lonely Parent Rule.	5.00
09/14/06	A.E. Moran	Check billings for 20th Interim filing.	0.30
09/14/06	S.B. Teplinsky	Draft outline response to National Office memorandum re Lonely Parent Rule.	3.50
09/15/06	S.B. Teplinsky	Draft outline response to National Office memorandum re Lonely Parent Rule.	2.50
09/18/06	S.B. Teplinsky	Draft outline response to National Office Memorandum re Lonely Parent Rule.	5.00
09/19/06	M.J. Silverman	Discussion with Mr. Teplinsky re response to IRS rebuttal.	1.00
09/19/06	S.B. Teplinsky	Draft outline response to National Office Memorandum re Lonely Parent Rule.	4.80
09/20/06	M.J. Silverman	Review outline of response to IRS.	1.50
09/20/06	S.B. Teplinsky	Draft outline response to National Office Memorandum re Lonely Parent Rule.	3.50
09/21/06	M.J. Silverman	Review outline of response to IRS.	1.00
09/21/06	S.B. Teplinsky	Draft outline response to National Office memorandum re Lonely Parent Rule.	2.00
09/22/06	S.B. Teplinsky	Draft outline response to National Office Memorandum re Lonely Parent Rule.	3.00
09/26/06	M.J. Silverman	Review memos re response to IRS.	3.00
09/26/06	M.J. Silverman	Discuss response to IRS with Mr. Teplinsky.	0.50
09/26/06	S.B. Teplinsky	Teleconference with Mr. Silverman re draft outline response as to IRS Memorandum re Lonely Parent Rule.	0.50
09/27/06	M.J. Silverman	Discussion with Messrs. Teplinsky and Collins and client re outline;.	1.00
09/27/06	S.B. Teplinsky	Revise draft outline response to National Office memorandum re Lonely Parent Rule to incorporate Mr. Silverman's comments.	1.00
09/28/06	M.J. Silverman	Discussion with Ms. Finke re appeals offices.	0.50

Name	Hours	Rate	Value
M.J. Silverman	8.50	775.00	6,587.50

Name	Hours	Rate	Value
S.B. Teplinsky	40.80	610.00	24,888.00
A.E. Moran	0.30	495.00	148.50
Total	49.60		31,624.00

Total Fees	\$31,624.00
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Disbursements:

Duplicating	16.50
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Total Disbursements	<u>\$16.50</u>
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Total This Statement	<u>\$31,640.50</u>
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STEPTOE & JOHNSON LLP

Detail Cost Report

Proforma: 469431

012046.00003 TAX LITIGATION AUDIT ISSUE

Cost

Code	Date	Timekeeper Number	Name	Quantity	Rate	Amount
DUPLDC	09/12/06	00206	Moran, Anne E.	1.00	0.15	0.15
DUPLDC	09/12/06	00206	Moran, Anne E.	1.00	0.20	0.20
1 PHOTOCOPIES MADE BY 00206						
LASR	09/12/06	00206	Moran, Anne E.	2.00	0.15	0.30
LASR	09/12/06	00206	Moran, Anne E.	2.00	0.20	0.40
PC/Network Printing						
PC LASER 2 Pages Teplinsky, Steven						
LASR	09/18/06	00206	Moran, Anne E.	1.00	0.15	0.15
LASR	09/18/06	00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing						
PC LASER 1 Pages Teplinsky, Steven						
LASR	09/18/06	00206	Moran, Anne E.	2.00	0.15	0.30
LASR	09/18/06	00206	Moran, Anne E.	2.00	0.20	0.40
PC/Network Printing						
PC LASER 2 Pages Teplinsky, Steven						
LASR	09/18/06 Total:					0.45
LASR	09/20/06	00206	Moran, Anne E.	13.00	0.15	1.95
LASR	09/20/06	00206	Moran, Anne E.	13.00	0.20	2.60
PC/Network Printing						
PC LASER 13 Pages Teplinsky, Steven						
LASR	09/20/06	00206	Moran, Anne E.	13.00	0.15	1.95
LASR	09/20/06	00206	Moran, Anne E.	13.00	0.20	2.60
PC/Network Printing						
PC LASER 13 Pages Teplinsky, Steven						
LASR	09/20/06	00206	Moran, Anne E.	12.00	0.15	1.80
LASR	09/20/06	00206	Moran, Anne E.	12.00	0.20	2.40
PC/Network Printing						
PC LASER 12 Pages Teplinsky, Steven						

LASR	09/20/06	00206	Moran, Anne E.	14.00	0.15	2.10
LASR	09/20/06	00206	Moran, Anne E.	14.00	0.20	2.80
PC/Network Printing						
PC LASER 14 Pages Teplinsky, Steven						
LASR	09/20/06	00206	Moran, Anne E.	14.00	0.15	2.10
LASR	09/20/06	00206	Moran, Anne E.	14.00	0.20	2.80
PC/Network Printing						
PC LASER 14 Pages Teplinsky, Steven						
LASR	09/20/06	00206	Moran, Anne E.	12.00	0.15	1.80
LASR	09/20/06	00206	Moran, Anne E.	12.00	0.20	2.40
PC/Network Printing						
PC LASER 12 Pages Teplinsky, Steven						
LASR	09/20/06 Total:					11.70
LASR	09/26/06	00206	Moran, Anne E.	12.00	0.15	1.80
LASR	09/26/06	00206	Moran, Anne E.	12.00	0.20	2.40
PC/Network Printing						
PC LASER 12 Pages Teplinsky, Steven						
LASR	09/26/06	00206	Moran, Anne E.	14.00	0.15	2.10
LASR	09/26/06	00206	Moran, Anne E.	14.00	0.20	2.80
PC/Network Printing						
PC LASER 14 Pages Teplinsky, Steven						
LASR	09/26/06 Total:					3.90
LASR Total:						16.35
Total: 012046.00003 TAX LITIGATION AUDIT ISSUE						16.50
Report Total:						16.50